Atty. Dkt. No. 053466-0366





Applicant:

Yoshihisa SUDA et al.

Title:

CARBON HEATING ELEMENT AND METHOD OF PRODUCING

SAME

Application No.:

10/648,255

Filing Date:

8/27/2003

Examiner:

Fastovsky, Leonid M.

Art Unit:

3742

AMENDMENT AND REPLY UNDER 37 CFR 1.116

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Final Office Action dated March 13, 2006, concerning the above-referenced patent application.

Remarks/Arguments begin on page 2 of this document.